



## STATE BOARD OF EQUALIZATION

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December 22, 2014

VIA INTERNET

Dear Interested Party:

The Compliance Policy and Procedures Manual (CPPM) is a guide for the Board of Equalization (BOE) staff in administering tax and fee programs. It is available to the public and can be accessed from the BOE web page at <http://www.boe.ca.gov/sutax/staxmanuals.htm>.

The Sales and Use Tax Department (SUTD) is proposing to revise CPPM section 645.050 to increase the threshold amount for initiating a waiver of liability. The revision material is provided on the following pages for the convenience of interested parties who may wish to submit comments or suggestions. Please feel free to publish this information on your website or otherwise distribute it to your association/members.

If you have any comments or suggestions related to the proposed CPPM revision, you may contact the BOE at [CPPM.RevisionSuggestions@boe.ca.gov](mailto:CPPM.RevisionSuggestions@boe.ca.gov). Your comments or suggestions must be received by BOE no later than **February 22, 2015**, in order to be considered by staff. Thank you for your consideration.

Sincerely,

A handwritten signature in cursive script that reads "Susanne Buehler".

Susanne Buehler, Chief  
Tax Policy Division  
Sales and Use Tax Department

## **CLEARING DELINQUENCIES OF SMALL ACCOUNTS**

**645.050**

Generally, part time itinerant, or temporary accounts fall into this category. Frequently, excessive amounts of time and effort are necessary to clear delinquencies even though a small liability is involved.

The Waiver of Liability process in IRIS may be used to reduce costs when closing out a small account. Where delinquencies exist, security is not available, there is no successor, the taxpayer cannot be located, and the potential tax liability is less than ~~\$100~~500, initiate a Waiver of Liability.